

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

---

FREEDOM FROM RELIGION  
FOUNDATION, INC.,  
ANNIE LAURIE GAYLOR and DAN  
BARKER,

Plaintiffs,

JUDGMENT IN A CIVIL CASE

Case No. 11-cv-626-bbc

v.

JACOB LEW and DANIEL WERFEL,

Defendants.

---

This action came before the court for consideration before the court with District Judge Barbara B. Crabb presiding. The issues have been considered and a decision has been rendered.

---

IT IS ORDERED AND ADJUDGED that judgment is entered in favor of defendants Jacob Lew and Daniel Werfel dismissing plaintiffs' claim challenging the constitutionality of 26 U.S.C. § 107(1) for lack of standing.

IT FURTHER ORDERED AND ADJUDGED that judgment is entered in favor of plaintiffs Freedom from Religion Foundation, Inc., Annie Laurie Gaylor and Dan Barker on their claim challenging the constitutionality of 26 U.S.C. §107(2). It is declared that 26 U.S.C. § 107(2) violates the establishment clause of the First Amendment to the United States Constitution. Defendants Jacob Lew and Daniel Werfel are enjoined from enforcing 26 U.S.C. § 107(2). The injunction shall take effect at the conclusion of any

appeals filed by defendants or the expiration of defendants' deadline for filing an appeal, whichever is later.

Approved as to form this 25<sup>th</sup> day of November, 2013.

Barbara B. Crabb  
Barbara B. Crabb  
District Judge

By: Peter Oppeneer, Deputy Clerk  
Peter Oppeneer, Clerk of Court

11-25-13  
Date